

New MTC
Voluntary
Disclosure
Processing
System
Online
Application

MTC Nexus Committee November 10, 2021

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Multistate Tax Commission
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MTC website at www.mtc.gov

The screenshot shows the homepage of the Multistate Tax Commission (MTC) website. The browser's address bar displays "mtc.gov". The website features a header with the MTC logo, a mission statement, and a search bar. Below the header is a navigation menu with links to "THE COMMISSION", "UNIFORMITY", "NEXUS", "AUDIT", "EVENTS & TRAINING", and "RESOURCES". The main content area has a background image of autumn leaves and a blue box announcing "Fall Committee Meetings" for November 8-11, 2021. At the bottom, there is a footer with three links: "Fall Committee Meetings", "Voluntary Disclosure Program", and "Georgetown Law Partners with MTC".

Multistate Tax Commission - Home

mtc.gov

Google Chrome isn't your default browser. [Set as default](#)

MTC
MULTISTATE TAX COMMISSION

An intergovernmental state tax agency whose mission is to promote uniform and consistent tax policy and administration among the states, assist taxpayers in achieving compliance with existing tax laws, and advocate for state and local sovereignty in the development of tax policy.

Search

THE COMMISSION | UNIFORMITY | NEXUS | AUDIT | EVENTS & TRAINING | RESOURCES

Fall Committee Meetings
November 8 - 11, 2021
The SALT Attorney Training session, Uniformity Committee, Audit Committee, Nexus Committee, Strategic Planning Committee, and Executive Committee will be meeting in Alexandria, Virginia and Remotely.

[▶ More info](#)

Fall Committee Meetings | Voluntary Disclosure Program | Georgetown Law Partners with MTC

Type here to search

48°F Rain coming 11:16 AM 11/2/2021

Multistate Voluntary Disclosure Application



The screenshot shows a web browser window with the URL mtc.gov/Nexus-Program/Multistate-Voluntary-Disclosure-Application. The page features the MTC logo and a mission statement: "An intergovernmental state tax agency whose mission is to promote uniform and consistent tax policy and administration among the states, assist taxpayers in achieving compliance with existing tax laws, and advocate for state and local sovereignty in the development of tax policy." A search bar is located to the right of the mission statement. Below the header, a navigation menu includes links to THE COMMISSION, UNIFORMITY, NEXUS, AUDIT, EVENTS & TRAINING, and RESOURCES. The main content area is titled "Multistate Voluntary Disclosure Application" and "MVD Application". It provides information about the application process, including a link to the "List of Voluntary Disclosure Application Questions" and a link to the "Online Application". The page also includes contact information for the Multistate Voluntary Disclosure Program staff.

Multistate Tax Commission
An intergovernmental state tax agency whose mission is to promote uniform and consistent tax policy and administration among the states, assist taxpayers in achieving compliance with existing tax laws, and advocate for state and local sovereignty in the development of tax policy.

Search

THE COMMISSION | UNIFORMITY | **NEXUS** | AUDIT | EVENTS & TRAINING | RESOURCES

Multistate Voluntary Disclosure Application

MVD Application

Applications for the Multistate Voluntary Disclosure Program must be submitted to the Commission online. For a list of the questions that appear on the application, visit the [List of Voluntary Disclosure Application Questions](#) document. This list is not the application and is provided for **information purposes only**. In order to apply for voluntary disclosure, you must complete an application for multistate voluntary disclosure online and submit it to the Commission, using the link provided below:

You may use the [Online Application](#) to submit your application. Enter the states being applied to and tax types, provide the information requested according to the instructions and submit the application. The information will be transmitted to the Commission.

[► Online Application](#)

Multistate Voluntary Disclosure Program
National Nexus Program
Multistate Tax Commission
444 N. Capitol Street, Suite 425
Washington, DC 20001

To reach Multistate Voluntary Disclosure Program staff by phone or e-mail:
Phone: (202) 695-8140

PDF List of Application Questions

List-of-Questions.pdf.aspx

mtc.gov/getattachment/Nexus-Program/Multistate-Voluntary-Disclosure-Application/List-of-Questions.pdf.aspx

List-of-Questions.pdf.aspx 1 / 2 100%

List of Voluntary Disclosure Application Questions

This is not an application. You must complete and submit the online application in order to apply for multistate voluntary disclosure. The purpose of this document is only to show the questions listed in the online application.

Contact Information

Contact Type: Primary:

Name:

Address 1:

City: State: Zip Code:

Company:

Primary Email:

Primary Phone: Fax:

Email 2:

States and Tax Types

State Name	Tax Type1	Tax Type2	Tax Type3
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Preliminary Questions

Provide the last digit of the applicant's taxpayer identification number (e.g., FEIN or SSN). This information is used to distinguish the applicant from similarly situated applicants while protecting its anonymity. Providing this information is recommended, but optional.

Has a federal taxpayer identification number (e.g., FEIN or SSN) of the applicant changed within the previous six full tax years?

If yes, briefly describe

What is the applicant's fiscal year end (MM/DD)?

If the fiscal year end is irregular, please explain

If it has changed within the past four years, please list all fiscal year ends and the applicable time periods

What are the applicant's business activities?

State Specific Questions

Indicate applicant's form of business entity:

For pass-through entities, provide the number of shareholders, members, or partners

Type here to search

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Application Website


Case Maintenance x Login - MTC Application x +

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MTC Application System - Login - MTC Application

Login

Email:*



[Show another code](#)

Type the Captcha code shown:

Type here to search

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Submit Applicant/Representative Email Address


Case Maintenance x Login - MTC Application x +

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MTC Application System - Login - MTC Application

Login

Email:* rccram@mtc.gov



[Show another code](#)

Type the Captcha code shown:

xr54y

Login

Type here to search

48°F Rain coming 11:24 AM 11/2/2021

Indicate “New Application”

The screenshot shows a web browser window with two tabs: "Case Maintenance" and "Select Type - MTC Application". The address bar shows the URL "10.2.1.126/MTCApplication/(S(xcctf20n4mh2efokikwgnpzh))/Login/LoginType". The page title is "MTC Application System - Select Type - MTC Application".

The main content area contains a form titled "Are you starting a new application, or editing a current one?". The form has a "Type:" label and two radio buttons: "New Application" (selected) and "Edit Current Application". Below the radio buttons is an "Application ID:" label and a text input field. At the bottom of the form is a "Login" button with a green checkmark icon.

The Windows taskbar at the bottom shows the search bar, task view button, and several application icons. The system tray on the right shows the weather (48°F, Rain coming), network status, and the date/time (11:25 AM, 11/2/2021).

Enter Taxpayer/Rep Contact Information

Case Maintenance Application #123259

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MTC Application System - Application #123259 rccram@mtc.gov

Contact Information

Edit Add Delete

Type ID	Name	Email 1	Phone 1	Primary
No data to display				

Next

State Tax Types

Preliminary Questions

State Questions

Attachments

Save Save & Exit

Add Case Contacts

Name:* Richard Cram

Email 1:* rccram@mtc.gov

Type:* TAXPAYER REPRESENTATIVE -

Primary: ☒

Company: Multistate Tax Commission

Department:

Title: Director Fax:

Address 1:* 444 North Capitol Street NW

Address 2: Site 425

City:* Washington State: DC - DISTRICT OF COLUMBIA

Zip:* 20001 Country: USA

Email 2:

Email 3:

Email 4:

Phone 1:* 2026958139 Phone 2:

Phone 3: Phone 4:

Save Cancel

Answer the Questions

Case Maintenance x Application #123259 x +

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MTC Application System - Application #123259 rcram@mtc.gov

Contact Information

Type ID	Name	Email 1	Phone 1	Primary
TAXPAYER REPRESENTATIVE	Richard Cram	rcram@mtc.gov	2026958139	Yes

4

Next

State Tax Types

Preliminary Questions

State Questions

Attachments

Save Save & Exit Submit

Windows taskbar: Type here to search | [Taskbar icons] | 48°F Rain coming | 11:29 AM 11/2/2021

Enter States and Tax Types

Case Maintenance x Application #123259 x +

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MTC Application System - Application #123259 rcram@mtc.gov

Contact Information ▾

State Tax Types ▾

Edit Add

State	Tax
No data to display	

Back Next

Preliminary Questions ▾

State Questions ▾

Attachments ▾

Save Save & Exit Submit

Type here to search

48°F Rain coming 11:30 AM 11/2/2021

Entering States and Tax Types

The screenshot displays the MTC Application System interface for Application #123259. The main window is titled "MTC Application System - Application #123259" and shows a sidebar with sections: Contact Information, State Tax Types, Preliminary Questions, State Questions, and Attachments. The "State Tax Types" section is active, showing a table with columns "State" and "Tax". Below the table, it says "No data to display".

A modal dialog box titled "Add Case State Tax Types" is open in the foreground. It contains the following fields and options:

- State: KS - KANSAS
- ☐ Are you claiming sales/use tax economic nexus only and no physical presence in this state?
- Check Tax Type to add to the Application. Uncheck Tax Type to remove from the Application.
- ☒ Sales/Use Tax
- ☒ Income/Franchise Tax
- Buttons: Save, Cancel

The Windows taskbar at the bottom shows the time as 11:32 AM on 11/2/2021, with a weather forecast of 48°F Rain coming.

Preliminary questions

The screenshot shows a web browser window with the title "MTC Application System - Application #123259". The address bar shows the URL "10.2.1.126/MTCApplication/(S(ph0re0wzgitdgtvixpjxiv))/Application/Browse". The page has a dark blue header with the text "MTC Application System - Application #123259" and the email "rcram@Mtc.gov". Below the header, there are three expandable sections: "Contact Information", "State Tax Types", and "Preliminary Questions". The "Preliminary Questions" section is expanded, showing several questions and input fields.

Provide the last digit of the applicant's taxpayer identification number (e.g., FEIN or SSN). This information is used to distinguish the applicant from similarly situated applicants while protecting its anonymity. Providing this information is recommended, but optional.

5

Has a federal taxpayer identification number (e.g., FEIN or SSN) of the applicant changed within the previous six full tax years?

☒ Yes ☐ No

If yes, briefly describe

What is the applicant's fiscal year end (MM/DD)?

12/31

If the fiscal year end is irregular, please explain

If it has changed within the past four years, please list all fiscal year ends and the applicable time periods

State specific questions

Case Maintenance x Application #123259 x +

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MTC Application System - Application #123259 rcram@mtc.gov

State Questions

Indicate applicant's form of business entity:

☒ All States have the same response ☐ Different responses for each State

State	Response
All States	

For pass-through entities, provide the number of shareholders, members, or partners

☒ All States have the same response ☐ Different responses for each State

State	Response
All States	NA

If the applicant is an entity, is the applicant organized under the laws of this state?

☒ All States have the same response ☐ Different responses for each State

State	Response
All States	No

If the applicant is a natural person, is the applicant a resident of this state?

State questions continued

Case Maintenance x Application #123259 x +

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MTC Application System - Application #123259 rcram@mtc.gov

If the business entity form has changed during the four years immediately preceding the date of this Application, please state the form(s) of the predecessor entities and the time periods.

☐ All States have the same response ☒ Different responses for each State

State	Response
No data to display	

Please provide the reason(s) for submitting this Application (examples: prior reliance on erroneous professional advice, acquisition of a non-compliant entity, or a contact from another state regarding the applicant's non-filing status)

☐ All States have the same response ☒ Different responses for each State

State	Response
All States	Taxpayer received erroneous advice from previous tax adviser.

Prior to submitting this Application, has the applicant contacted or been contacted by the state or the Multistate Tax Commission on behalf of the state regarding potential liability or filing status for the type of tax sought to be covered by this voluntary disclosure application? If so, please describe (contact with the state prior to commencement of the voluntary disclosure may disqualify the applicant from voluntary disclosure.)

☐ All States have the same response ☒ Different responses for each State

State	Response
All States	No

Type here to search

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State questions continued

Case Maintenance x Application #123259 x +

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MTC Application System - Application #123259 rcram@mtc.gov

Is the taxpayer under IRS audit?

☒ All States have the same response ☐ Different responses for each State

State	Response
All States	No

If the applicant is disclosing for both sales/use and income/franchise tax, please respond "yes" below. If the applicant is not disclosing for both sales/use and income/franchise tax, please state why one tax type is excluded. (Examples: application of Public Law 86-272, or making only sales exempt from sales/use tax)

☒ All States have the same response ☐ Different responses for each State

State	Response
All States	Yes

What type of property does applicant own, lease, license, store, or otherwise use in the state and indicate ownership status? Please describe the property (include real property, personal property, inventory, and intangible property such as intellectual property, trademark, or patents) and the in-state activity the property is used in, and the month/year when such activity commenced. If the answer is "none," please enter that here.

☒ All States have the same response ☐ Different responses for each State

State	Response
All States	None

Type here to search

48°F Rain coming 11:52 AM 11/2/2021

State questions continued

Case Maintenance x Application #123259 x +

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MTC Application System - Application #123259 rcram@mtc.gov

Are any persons (employees, independent contractors, marketplace facilitators, referrers, or other representatives) performing activities on behalf of the applicant in the state? Include all such contacts, even if transitory. Describe their activities, month, and year when such activities commenced, amount of time spent in the state, and relationship to the applicant. If the answer is "none," please enter that here.

☒ All States have the same response ☐ Different responses for each State

State	Response
All States	Employee sales representatives make monthly visits to the state to solicit wholesale sales.

Please describe any other business activities not previously described that the applicant conducted in the state that the applicant engaged in and the month and year when such activities commenced.

☒ All States have the same response ☐ Different responses for each State

State	Response
All States	None

Provide your good-faith estimate of the amount of tax liability for the prior four tax years, broken out by tax year and tax type. For past due sales/use tax liability in the current year, please include that estimate in the latest year back tax liability estimate. National Nexus Program staff will not process an application when the good-faith estimate for all tax-types for the look-back period is less than \$500 in that state.

State	Tax	2020	2019	2018	2017	2016
CO - COLORADO	Income/Franchise Tax	400.00	300.00	200.00	100.00	1,00
KS - KANSAS	Sales/Use Tax	650.00	600.00	550.00	500.00	2,30
KS - KANSAS	Income/Franchise Tax	200.00	100.00	100.00	100.00	50

If this Application concerns sales/use tax, has the applicant ever collected but not remitted sales/use tax, registered, filed a return, paid interest or penalty, or paid any sales/use tax to this state (other than to a collecting vendor)? If yes, please describe and enter the date(s) (month and year) when such tax was collected or paid and amount(s).

Type here to search

48°F Rain coming 11:52 AM 11/2/2021

State questions continued

Case Maintenance x Application #123259 x +

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MTC Application System - Application #123259 rcram@mtc.gov

If this Application concerns sales/use tax, has the applicant ever collected but not remitted sales/use tax, registered, filed a return, paid interest or penalty, or paid any sales/use tax to this state (other than to a collecting vendor)? If yes, please describe and enter the date(s) (month and year) when such tax was collected or paid and amount(s).

☐ All States have the same response ☒ Different responses for each State

State	Response
All States	no

If this Application concerns income/franchise tax, has the applicant ever collected but not remitted withholding tax, filed a return or requested an extension, paid any tax or made an estimated payment? If yes, please describe enter the date(s) (month and year) when such tax was withheld or paid and amount(s).

☐ All States have the same response ☒ Different responses for each State

State	Response
All States	no

Please state the month and year in which sales began in the state. The answer to this question will not be considered an admission of nexus.

☐ All States have the same response ☒ Different responses for each State

State	Response
CO - COLORADO	01/16
KS - KANSAS	01/17

Type here to search

48°F Rain coming 11:54 AM 11/2/2021

State questions continued

Case Maintenance x Application #123259 x +

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MTC Application System - Application #123259 rcram@mtc.gov

State	Response
CO - COLORADO	01/16
KS - KANSAS	01/17

Please indicate the applicant's gross sales volume and number of sales per year to customers in the state for the prior year.

☒ All States have the same response ☐ Different responses for each State

State	Response
No data to display	

Please provide any additional information.

☒ All States have the same response ☐ Different responses for each State

State	Response
No data to display	

[Back](#) [Next](#)

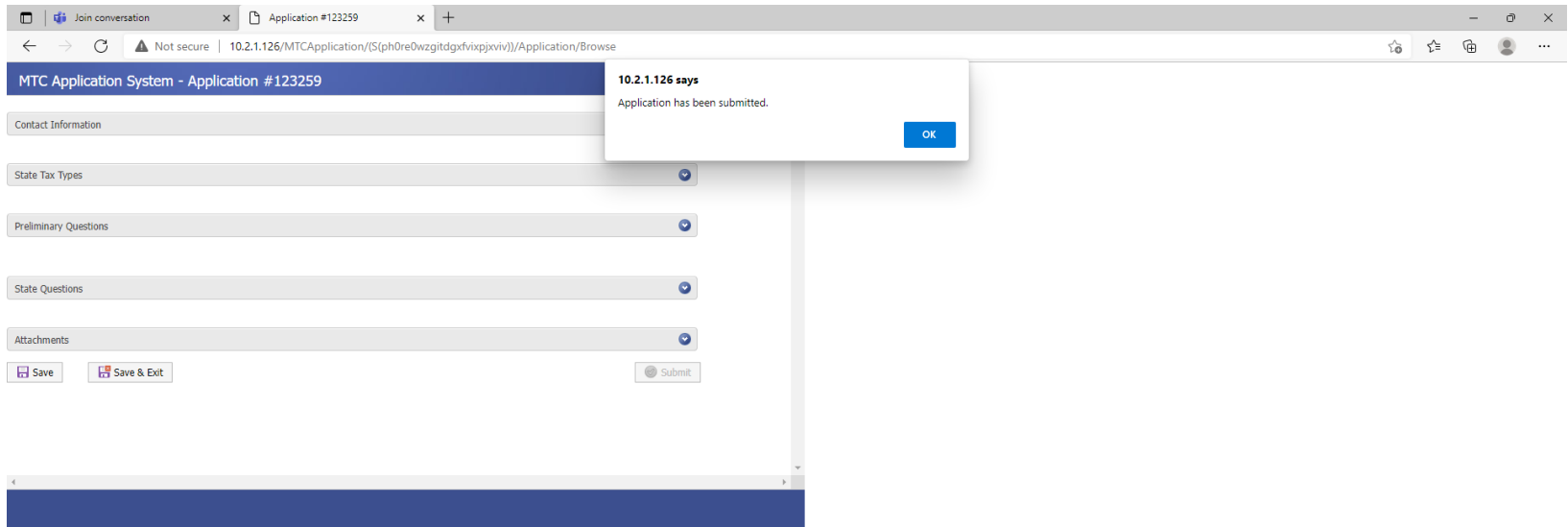
Attachments

[Save](#) [Save & Exit](#) [Submit](#)

Type here to search

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Submit completed application



Taxpayer receives email acknowledging receipt of application with pdf copy

Application.pdf - Adobe Acrobat Pro

File Edit View Window Help

Create

1 / 3 100% Tools Comment Share

Certified Voluntary Disclosure Application

Certified:

Application Reference ID

123259

Contact Information

Contact Type: TAXPAYER REPRESENTATIVE Primary: Yes

Name: Richard Cram

Title: Director

Address 1: 444 North Capitol Street NW

Address 2: Site 425

City: Washington State: DC Zip Code: 20001

Company: Multistate Tax Commission

Department: Nexus Program

Primary Email: rcram@mtc.gov

Primary Phone: 2026958139 Fax: